OFFICE OF THE REGISTRAR OF JOINT-STOCK COMPANIES IN MYSORE, BANGALORE.

ANNEXURE.

Rules for the grant of Auditors' Certificates.

1. (*A*) The Government may upon the receipt of an application in this behalf from any person who is not below 21 years of age and (*a*) who has satisfied a test recognised by the Government as sufficient for the purpose of the rule, or (*b*) who has at least five years' practical training in auditing accounts, and who can satisfy the Government as to his competency, grant to any such person a certificate entitling the holder thereof to act as an auditor of companies.

(*B*) For the purposes of clause (*a*) of the above sub-rule, the following shall be recognised as sufficient tests :—

(i) Tests prescribed in Part II of the Auditors' Certificate Rules of the Government of India issued with Notification (Registration of Accountants) No. 213 (ii) T. and E. (A.B.), dated 25th March 1932, as amended from time to time.

(ii) Membership of any of the following institutes and societies :—

(1) The Institute of Chartered Accountants in England and Wales.
(2) The Society of Incorporated Accountants and Auditors, London.
(3) The Society of Accountants in Edinburgh.
(4) The Institute of Accountants and Actuaries in Glasgow.
(5) The Society of Accountants, Aberdeen.
(6) The Institute of Chartered Accountants in Ireland.

(Notification No. 1284-I. & C. 6-18, dated 7th August 1918, is hereby cancelled.)

(iii) Holders of the Government Diploma in Accountancy awarded on the recommendation of the Accountancy Diploma Board, Bombay.

2. A person shall not be eligible for a certificate if he—

(i) has been adjudged by a competent court to be of unsound mind ;

(ii) is an undischarged insolvent ;

(iii) being a discharged insolvent has not obtained from the court a certificate that his insolvency was caused by misfortune without any misconduct on his part ;

(iv) has been convicted by a competent court, of any offence which is punishable under the Indian Penal Code and is under the provisions of the Criminal Procedure Code, non-bailable, unless the offence of which he was convicted has been pardoned or unless, on an application made by him, the Government has, by an order in this behalf, removed the disability ; or

(v) having previously practised as a Public Accountant is considered by the Government not to be a fit and proper person to be granted a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity.

3. (*a*) Every person desirous of obtaining a certificate shall apply to the Secretary to Government in the Development Department through the Registrar of Joint-Stock Companies in Mysore (who may, on his own authority, reject such of the applications that do not fulfil the prescribed conditions) and shall specify—

(i) his full name, age, caste, residence and qualifications ; and the language or languages in which the accounts are kept, and which he considers he is competent to audit ;

(ii) any examination in Auditing or Accountancy he has passed with a certificate to that effect ;

(iii) if he has served in any Firm of Auditors or Accountants, particulars thereof and the period for which he may have so served ; and

(iv) if he has audited independently the accounts of any companies, the names of such companies and the number of the accounts so audited.

(*b*) He shall state in his application whether at any time he has applied for a certificate from any other Government or Administration in India and the result of such application.

(*c*) He shall supply such further information bearing on his application as the Government, at any time, require of him.

4. The applicant shall also furnish satisfactory evidence of character.

5. An application on behalf of a Firm of Accountants consisting of more than one member shall be made in the name of the Firm and shall state the name and qualifications of each member of the Firm and the fee payable (both entrance and annual) shall be in respect of each member of the Firm.

6. Every person whose application has been accepted by Government shall be granted a certificate entitling him to act as an Auditor of Joint-Stock Companies in the Mysore State on payment of the entrance fee and the annual fee as in Rule 13 below. The certificate shall be in Form A and shall be valid from the 1st day of July of any year or from any day subsequent to that day till the 30th June of the following year. No fee shall be payable for a certificate. No application shall be necessary for the renewal of a certificate but a fresh certificate valid for the succeeding twelve months shall be sent to every auditor to whom a certificate was previously granted and whose certificate is still valid and who has paid the annual fee due under the rule.

7. The certificate granted shall specify the language or languages of the accounts which the holder shall be entitled to audit and the holder thereof shall be entitled to audit the accounts kept in such language or languages only.

8. The Government may cancel permanently or temporarily the certificate granted to any person—

(*a*) from whom a request has been received to that effect; or

(*b*) from whom the annual fee has not been received on the expiry of three months from the date on which it became due; or

(*c*) who is found to have been subject at the time of the grant of auditor's certificate or thereafter has become subject, to any of the disabilities stated in clauses (i) to (iv) of Rule 2 above;

(*d*) whom they have declared not to be a fit and proper person to hold a certificate by reason of any act of negligence, misconduct or dishonesty committed in his professional capacity, provided that, before making such declaration, the Government shall call upon the person concerned to show cause why his certificate should not be cancelled and shall make such further enquiry, if any, as they may consider necessary.

9. The cancellation of the certificate of any person shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

10. An Auditor's Certificate shall be deemed to be cancelled from the date on which and during the period for which it is cancelled.

11. The Government may, at any time, renew the certificate of a peason removed temporarily therefrom under clauses (*a*) or (*b*) of Rule 8 above :

Provided that—

(1) a person whose name was removed under clause (*a*) shall have paid before the renewal of the certificate, the full amount of the annual fee for the year during which his name is restored ; and

(2) a person whose name was removed under clause (*b*) shall have paid before the renewal of the certificate all arrears on account of the annual fee.

12. The renewal of the certificate under Rule 11 shall be notified in the *Mysore Gazette* and shall be communicated to the person concerned.

13. (*A*) No person shall be entitled to a certificate except on payment to the Registrar of Joint-Stock Companies in Mysore of a fee at the following rates, *viz.*—

(*a*) An entrance fee ... ... Rs. 100

(Payable as soon as the application is accepted by Government);

(*b*) Annual fee ... ... Rs. 25

(The annual fee shall be due and payable on the 1st of April each year)

Provided that the full amount of entrance fee and half the amount of annual fee shall be payable by a person whose certificate is to be current for a period of six months and less.

(*B*) If the certificate is lost or destroyed, a duplicate may be obtained by the holder on application to Government through the Registrar of Joint-Stock Companies on payment of a fee of Rs. 3.

(*C*) Such fee shall be credited by the Registrar to the Government.

14. The fee prescribed by these rules shall be paid to any Mysore Government Treasury for credit under the Head "XXII. Industries and Commerce—1. Fees for Registration of Companies and Miscellaneous Receipts," and the duplicate treasury challan therefor shall be sent to the Secretary to Government, Development Department, through the Registrar of Joint-Stock Companies in Mysore, Bangalore.

15. (*a*) The Registrar of Joint-Stock Companies shall maintain a register in which shall be entered the name, residence and qualifications of every person or firm to whom a certificate has been granted under these rules and the date on which it has been granted.

(*b*) When a certificate is cancelled, the name of the person or firm to whom it was granted shall be removed from the said register.

(*c*) It shall be the duty of the Registrar to keep the register correct and up-to-date.

(*d*) The register as brought up to the 1st July every year shall be published annually in the *Mysore Gazette* by the fourth week of July along with the rules then in force and copies of the register and the rules shall be placed on sale.

ANNEXURE.

FORM A.

Auditor's Certificate.

(*See Rule 6.*)

This is to certify that..... .....

is entitled to be appointed and to act as an Auditor of Joint-Stock Companies in the Mysore State. The holder thereof is authorised to audit the accounts of Joint-Stock Companies in the State in..... .....language(s) only.

This certificate is valid from the.....day of 19

to the.....day of.....19.....(inclusive).

LIST OF CERTIFIED AUDITORS AS IT STOOD ON 1ST JULY 1940.

Serial No.	Name	Address	Qualification	Languages
	Messrs.—	PERMANENT.		
1	T M S Subramaniam ...	Chief Accountant, Bank of Mysore, Ltd, 10, Thervecdi Street, Ulsoor, Bangalore.	...	English and Tamil
2	Willam John Siromani ...	"Stane's Buildings," Trichy Road, Coimbatore.	Bombay Government Diploma Examination in Accountancy, Final Examination of the L.C.C., Madras Government Technical Examinations.	Do
3	K S Aiyar & Co., (consisting of Messrs. K. Subramanya Iyer and Bharata K S Aiyar).	49, Shankar Mutt Road, Bangalore City.	Mr. Subramanya Iyer, B.A., J.P., and an Incorporated Accountant. Mr. Bharata K S Aiyar has passed the Intermediate Examination in Arts of Bombay University and holds a Teachers' Commercial Education Diploma of the L.C.C., for proficiency in Book-keeping and Accountancy.	Do
4	P N S Aiyar & Co. ...	30, Nagapier Street, Triplicane, Madras.	Mr. P N S Aiyar, B.A., and Bombay Government G.D.A.	English, Tamil, Telugu, Kannada, Guzerati, Marati and Marwari.
5	Kondam Venkatasubbiah Naidu.	Madras ...	...	English and Telugu
6	Gullapalli Narasimham ...	20, Thambu Chetty Street, Madras..	Matriculation, Fellow of the Central Association of Accountant, Londbn'	English, Telugu and Tamil
7	A Ramaswamy Iyengar ...	"Day Sadan", 1st Cross Road, Basavangudi P.O.	B.Com., and G.D.A. ...	Do
8	A S Krishna & Co. ...	100 Feet Road, Malleswaram, Bangalore City.	(Consisting for the present only) Mr. A S Krishna Iyer, G.D.A.	English
9	Pandit Vidyasagar Pandya...	'Shanti Kunj', London's Garden, Kilpauk, Madras.	...	English, Urdu, Hindi, Guzerati and Punjabi.
10	K V Lakshmana Rao ...	"Yegneswar Building", Nagarthpet, Bangalore City.	G.D.A., R.A. ...	English, Tamil, Telugu, Guzerati and Kannada
11	R S Ramakrishna Iyer ...	Narasimharaj Mohalla, Mysore ...	G.D.A.	English and Kannada
12	S Vaidyanathan ...	13, Exchange Buildings, The Mall, Lahore.	B.A., G.D.A. ...	English, Tamil and Hindi.
13	C C Reddy & Co. ...	Accountants and Auditors, 2/19, Armenian Street, Madras.	(Consisting of Messrs. C Chendrasekhara Reddy and B Purushotham), G.D.A.	English, Tamil, Kannada and Telugu.
		TEMPORARY.		
14	S S Seshadri ...	Registered Accountant and Auditor, "Manimandiram", 6th Main Road, Malleswaram, Bangalore City.	R.A., G.D.A. ...	English, Kannada, Tamil and Telugu.
15	Shama Rao Mandre ...	Incorporated Accountant, 5, Gandhinagar, Bangalore City.	M.A., B.Com., R.A., F.S.A. ...	English, Kannada, Guzerathi and Marati.
16	G V Eswariah ...	No. 94, 2nd Cross Road, Basavangudi, Bangalore City.	G.D.A. ...	English, Kannada and Guzerati.
17	K V Krishnamurthy Rao...	Public Accountant and Audit Assistant, Yegneswara Buildings, Nagarthpet, Bangalore City.	Senior Accountancy Examination of 1938.	English, Kannada, Tamil, Telugu and Marati.
18	C Madhavamurthy Rao ...	Certified Auditor, 209, Dewan's Road, Mysore.	Dip. in Com. ...	English and Kannada
19	K Natarajan ...	Secretary, The Mysore Tobacco, Co., Ltd., 81, Bull Temple Road, Basavangudi, Bangalore City.	B.Com. ...	English, Kannada and Tamil.
20	L Thammiah ...	Certified Auditor, Bull Temple Road, Basavangudi, Bangalore City.	Certificate A.I B. ...	English and Kannada
21	M G Srinivasan ...	Registered Accountant, 1532, Sampige Road, Malleswaram P.O., Bangalore City.	R.A., G.D.A ...	English, Kannada Tamil and Telugu.
22	Mokshagundam Venkata Rao	75/4, Fifth Main Road, Chamarajpet, Bangalore City.	B.A., Banking (Madras) ...	English and Kannada
23	Ramanlal Chotalal Jalundhwala.	Public Accountant and Auditor, Bombay.	B.Com., A.S.A.A., R.A. ...	English and Guzerati. Messrs. Botliboi and Purohit.
24	Jamshed Rustomji Batliboi	Do do ...	F.S.A.A., R.A. ...	Do
25	D S Subramaniya ...	Accountant and Auditor, No. 96, Rameswara Temple Road, Chamarajpet, Bangalore City.	G.D.A., R.A. ...	English, Kannada and Telugu.
26	Ganapathy Ramachandra Sarma.	Accountant and Auditor, 25, St. John's Road, Bangalore.	G.D.A., R.A. ...	English, Kannada Tamil and Telugu.
27	P R Hariharan ...	Registered Accountant and Auditor, Narasimharaj Mohalla, Mysore.	G.D.A., R.A. ...	English, Kannada Tamil, Telugu and Malayalam.
28	N Sam Singh ...	Certified Auditor and Commerce Teacher, Government High School, Tumkur.	Senior English and Political Economy of L.C.C., Advanced Book-keeping (Madras) Commercial Education Teachers' Dip. of L.C.C., Advanced Book-keeping and Accounts N.U.T., London.	English and Kannada
29	Mandyam Veerambudi Sundararajan.	Registered Accountant, 11 Car Street, Triplicane, Madras.	B.A., A.S.A.A., R.A. ...	English, Kannada Tamil and Telugu.
30	Badami Raghavendra Rao...	Certified Auditor, No. 7, Gandhi Bazaar, Basavangudi, Bangalore City.	Book-keeping and Accountancy Advanced.	English and Kannada

Serial No.	Name	Address	Qualification	Language
	Messrs.—			
31	Subramanya Paramasivan ...	Registered Accountant, Santi Bhavan, Chalapuram Post Office, Calicut.	B.A., G.D.A., R.A.	English, Tamil and Malayalam.
32	Chintamany Venkoba Rao Sivajee Rao.	Accountant and Auditor, 513, B. K. Mariappa's Bungalow, Ulsoor Gate, Bangalore City.	G.D.A.	English, Kannada and Telugu.
33	S V Sreeramulu ...	Accountant and Auditor, Uttaradi Mutt Buildings, Chikpet Bangalore City.	G.D.A., R.A.	English and Kannada
34	D J Raj ...	Accountant, Comptroller's Office, Bangalore.	B.Com., ...	English, Kannada and Telugu.
35	Sydney Albert Bindon ...	17, Armenian Street, Madras ...	Member of the Intitute of Chartered Accountants in England and Wales.	English (Messrs. Fraser and Ross).
36	Cyril Gill ...	Do do ...	Do do	English
37	John Stanley Goodwin ...	Do do ...	Do do	English
38	S Subbaraman ...	12, 1st Main Road, 2nd Cross Road, Seshadripuram, Bangalore City.	B.A., G.D.A., R.A.	English, Kannada and Tamil.
39	R N Pampa Rao ...	Accountant and Auditor, care of Mr. N Y Pissay, Uttaradi Mutt Buildings, Chikpet, Bangalore City.	R.A.	English, Kannada, Telugu, Marati, Gujarathi and Marwari.
40	M Subba Rao ...	Registered Accountant and Auditor, Kempegowda Road, Bangalore City.	B.A., LL.B., G.D.A., R.A. ...	English, Kannada Telugu and Hindi.
41	Subrahmanya Mudagandur Narasimhaiya.	Accountant and Auditor, No. 28, Margosa Avenue, Malleswaram, Bangalore City.	G.D.A., ...	English and Kannada
42	S A Gangadhara Sastry ...	Superintendent, Mysore Government Life Insurance Department, Bangalore, No. 20, North Road, Basavangudi, Bangalore City.	M.A. (Litt)., LL.B., M.A. (Com.) ...	Do
43	R A Devasikhamani Iyengar.	Accountant, Mysore Tobacco Co., Ltd., Kempegowda Road, Bangalore City.	G.D.A.	Do
44	A R Doraiswamy ...	Certified Auditor, 13, "Nalla Bhavana," Basavangudi, Bangalore City.	G.D.A., R.A.	English, Kannada, Tamil, Telugu and Hindi.
45	B R Subba Rao ...	Lecturer, Central College, Bangalore.	M.A., Dip. in Com.	English and Kannada
46	M S Krishnaswami ...	Registered Accountant, 183, Mount Road, Madras.	G.D.A., R.A.	English and Tamil
47	M S Jagannathan ...	Do do	Do	Do
48	R Krishnamurthy ...	Assistant Master, Government Institute of Commerce and Accountancy, Bangalore.	Diploma in Commerce with distinction in Accountancy and Auditing and Banking.	English and Kannada

A. V. KRISTNAMURTI,
For *Registrar*.

TUMKUR DISTRICT.

Notification No. L. Dis. M 1177—40-41, *dated 28th September* 1940.

The following gentlemen are appointed Dharmadarsis to supervise the affairs of the following temples for a period of three years from the date of this notification.

Sl.No.	Name	Age	Caste	Occupation	Remarks
	I. Sri Mallinathaswami Jain Basthi at Madhugiri.				
	Messrs.—	Years			
1	Nidagal Bramhappa, Madhugiri ..	45	Jain ...	Trade ...	Convenor
2	A K A Dharanappa, Tumkur ...	50	Do ...	Do	
3	Jwalanappa, Sravandanahalli ...	40	Do ...	Shanbhog	
4	Pavanna, Tingalur ...	40	Do ...	Do	
5	S P Sripalaiya, Sravandanahalli...	30	Do ...	Landholder	
	II. Sri Virabhadraswami Temple at Midigesi, Madhugiri Taluk.				
	Messrs.—				
1	Puttaveerabhadrappa ...	50	Lingayet ...	Sahukar ...	Convenor
2	Chickvirabhadrappa ...	50	Do ...	Contractor	
3	Gangappa ...	40	Do ...	Agriculturist	
4	Siddegowda ...	45	Do ...	Do	
5	Sriramadasappa ...	40	Vaisya ...	Trade	
	III. Sri Venkataramanaswami Temple at Midigesi, Madhugiri Taluk.				
	Messrs.—				
1	Nagesa Rao ...	50	Brahmin ...	Shanbhog ...	Convenor
2	Doddavenkatappa ...	50	Vaisya ...	Trade	
3	Puttavirabhadrappa ...	50	Lingayet ...	Sahucar	
4	Hanumanthappa ...	55	Settibanajigar ..	Contractor	
5	Sriram Srinivasaiya ...	30	Vaisya ..	Trade	